# **EXHIBIT 26**

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1
              UNITED STATES DISTRICT COURT
            FOR THE NORTHERN DISTRICT OF OHIO
2.
                  EASTERN DIVISION
    *******
3
    IN RE: NATIONAL
                              MDL No. 2804
4
    PRESCRIPTION OPIATE
    LITIGATION
5
                               Case No.
    This document relates to: 17-MD-2804
6
    The County of Summit,
    Ohio, et al v. Purdue
                          Hon. Dan A. Polster
    Pharma L.P., et al
8
    Case No. 1:18-OP-45090
9
    The County of Cuyahoga v.
10
    Purdue Pharma L.P., et al
    Case No. 17-OP-45004
11
    *******
12
            HIGHLY CONFIDENTIAL - SUBJECT TO
13
             FURTHER CONFIDENTIALITY REVIEW
14
         VIDEOTAPED DEPOSITION OF DAVID CUTLER, Ph.D.
15
16
              Friday, April 26th, 2019
17
                    9:00 a.m.
18
19
         Held At:
20
              Robins Kaplan LLP
              800 Boylston Street
21
              Boston, Massachusetts
22
23
    REPORTED BY:
    Maureen O'Connor Pollard, RMR, CLR, CSR
24
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- MR. SOBOL: Objection.
- 2 BY MR. KNAPP:
- 3 Q. Is there any relationship?
- 4 MR. SOBOL: Objection.
- 5 A. The percentages in Table J.1 were from
- 6 Mr. McCann. I was not involved, obviously, in
- 7 Mr. McCann's report. Those numbers were
- 8 provided to me by counsel. My purpose in
- 9 including them here was to let the court know
- 10 that if it wished, one could take -- if the
- 11 court wished, I could take estimates of the harm
- 12 resulting from a particular group of defendants,
- in this case the distributors, and calculate the
- 14 harms that would come from that.
- These numbers, I am not -- I am not
- 16 testifying -- it is not my opinion that these
- 17 numbers are the correct numbers. They were
- qiven to me by counsel who asked if these were
- 19 the correct numbers, what would be the harm that
- would -- that your model would estimate from
- 21 that.
- 22 BY MR. KNAPP:
- Q. So, Professor Cutler, I really need
- you to focus on the question that I'm asking and

- 1 strike that.
- Do you have an opinion on why the
- distributors should have stopped approximately
- 4 30 percent more shipments in 1997 than that are
- 5 attributable to defendants' misconduct?
- 6 MR. SOBOL: Objection. Form.
- 7 A. I'm not -- I'm not testifying to the
- 8 accuracy of Mr. McCann's analysis here. I'm
- 9 showing the court how an estimate of the harms
- 10 associated with a particular class of defendants
- 11 could -- how the shipments associated with
- misconduct on the part of any particular class
- of defendants could be used to estimate the
- 14 harms from those defendants.
- 15 BY MR. KNAPP:
- Q. Do you know or have any opinion on
- whether the percentages in Table J.1 are
- 18 reasonable in any way?
- MR. SOBOL: Objection.
- 20 A. I'm not -- I do not have an opinion as
- to whether the estimates in Table J.1 are
- 22 correct or incorrect.
- 23 BY MR. KNAPP:
- Q. And what about the percent of

- 1 how including these would affect the coefficient
- <sup>2</sup> estimate.
- 3 So that is, like everything, an issue
- 4 associated with a regression, which is that it
- 5 has -- it can only tell about the things it has.
- But I again want to emphasize, just
- 7 saying that these variables matter is not --
- 8 would matter is not the issue here. It's more
- 9 involved than that.
- 10 BY MR. KNAPP:
- 11 Q. Let's look at Appendix 3.J in your
- 12 report. I want to start with Table J.1. And we
- talked a bit about this yesterday. What is your
- understanding of where these percentages come
- 15 from in Table J.1?
- 16 A. These percentages were given to me by
- counsel who said that they were the output of
- 18 Mr. McCann's analysis.
- Q. Have you looked at Mr. McCann's
- 20 report?
- A. I have not looked at Mr. McCann's
- 22 report.
- Q. Do you know if any of these
- percentages are actually in Professor McCann's

- 1 report?
- A. I have not looked at Mr. McCann's
- report, so I can't answer that question.
- MR. KO: I don't know for sure, Tim,
- 5 but I think he's not a professor.
- 6 MR. KNAPP: I'm elevating him.
- A. After this, Mr. Knapp, we may choose
- 8 to make you a professor.
- 9 BY MR. KNAPP:
- 10 Q. Depends upon the subject, I don't
- 11 know. We'll have to see.
- 12 A. I don't know, you seem to have a
- 13 knowledge of econometrics that is quite
- 14 impressive.
- Q. Oh, well, I appreciate that. Thank
- 16 you very much.
- MR. KO: So complimentary.
- 18 BY MR. KNAPP:
- 19 Q. I would say the same about you,
- 20 Professor Cutler.
- 21 A. But not about my knowledge of law,
- that I assure you.
- 23 BY MR. KNAPP:
- Q. Okay. Well, let me just start with

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1	
2	ACKNOWLEDGMENT OF DEPONENT
3	
4	I, David Citha, do
	Hereby certify that I have read the foregoing
5	pages, and that the same is a correct
	transcription of the answers given by me to the
6	questions therein propounded, except for the
	corrections or changes in form or substance, if
7	any, noted in the attached Errata Sheet.
9	Dund M. ant 5/21/19
	DAVID CUTLER, Ph.D. DATE
10	
11	
12	
13	
14	
15	
16	Subscribed and sworn
	To before me this
17	21 day of, 20[9].
18	My commission expires: 10/29/21
19	- on A
20	Notary Public
21	TONY PUNJABI
22	Notary Public Commonwealth of Massachusetts Suffolk County
23	My Commission Expires October 29, 2021
24	

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1		
		ERRATA
2		
3	PAGE LINE	CHANGE
4	25 5	"Why is There No Core For Health?"
5		Title has question mark.
6	47 20	experiencing
7		tense of word incorrect.
8	147 15	"Ear more"
9	REASON:	for misspelled as for
10	152 4	
11	REASON:	misspelled
12		marginal utility
13		al left of marginal
	184 10	
15		insurer mis-spelled
16		translate an input
17		an is mis-spelled
18		advantages of that method
19		I meant to say method
20	313 1	Professor Deaton Uses
21	REASON:	I mant to say uses
22		the study of
23		not plural
24		

### Case: 1:17-md-02804-DAP Doc #: 1920-31 Filed: 07/19/19 9 of 12. PageID #: 93632

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1		
		ERRATA
2		
3	PAGE LINE	CHANGE
4	355 19	using the NSDUH data
5		misspelled
6	315 5-6	the ADD Add Health survey
7	REASON:	fix survey name
8		
9	REASON:	
10		·
11	REASON:	
12		
13	REASON:	
14		
15	REASON:	
16		
17	REASON:	
18		
19	REASON:	
20		
21	REASON:	
22		
23		
24		

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1	
2	ACKNOWLEDGMENT OF DEPONENT
3	
4	I, David Cuther , do
	Hereby certify that I have read the foregoing
5	pages, and that the same is a correct
	transcription of the answers given by me to the
6	questions therein propounded, except for the
	corrections or changes in form or substance, if
7	any, noted in the attached Errata Sheet.
8	$\int \int \partial u du d$
9	Dan 11/1 Cut 5/21/19
	DAVID CUTLER, Ph.D. DATE
10	
11	
12	
13	
14	
15	
16	Subscribed and sworn
	To before me this
17	21 day of May, 2019.
18	My commission expires: 10/29/21
19	$\leq 6$
20	Notary Public
21	rocary rubite
22	FONY PUNJABI Notary Public
23	Commonwealth of Massachusetts Suffolk County My Commission Expires October 29, 2021
24	My Commission Expires October 25, 2021
-	

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1	
	ERRATA
2	
3	PAGE LINE CHANGE
4	382 8 quidelines from medical
5	REASON: preparition wrong
6	352 23 excessive use by individuals
7	REASON: missing preposition
8	395 16 Former was whether
9	REASON: mistake in transcript
10	395 18 per capita
11	REASON: extra l'in' cupita'
12	414 20 I wish I that data
13	REASON: missing that
14	416 4 mortality rate difference
15	REASON: mistake in transcript
16	426 5 small N's
17	REASON: michalustand of state language.
18	456 20 suggests
19	REASON: omitted s
20	470 18 it would bias it
21	REASON: clarify meaning
22	477 176722 Emile
23	Fix name
24	V , X I KUVUL

### Case: 1:17-md-02804-DAP Doc #: 1920-31 Filed: 07/19/19 12 of 12. PageID #: 93635

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1		
		ERRATA
2		
3	PAGE LINE	CHANGE
4	479 12	avea I am expert in
5	REASON:	clarify meaning
6	495 8	one digit industries:
7	REASON:	Clarify meaning
8	512 22	Professor Autor
9	REASON:	Spelling
10	531 23	not so for off
11	REASON:	Clarify meaning
12	560 10	the number of pain
13	REASON:	Misrecording
14	560 16	individuals are diagnosed with
15	REASON:	make meaning clear.
16		J
17	REASON:	
18	***************************************	
19	REASON:	
20		
21	REASON:	
22		
23		
24		